

ABSTRAK

Tujuan penelitian ini adalah mengetahui pengaruh akses pajak, fasilitas, sosialisasi, kualitas pelayanan dan *complaint center* terhadap kepatuhan wajib pajak dalam membayar pajak kendaraan bermotor (PKB) pada Kantor Bersama SAMSAT Kota Semarang II baik secara serempak (uji F) maupun secara parsial (uji t). Pengambilan sampel dilakukan dengan metode insidental, yaitu wajib pajak yang melakukan pembayaran Pajak PKB yang kebetulan ditemui pada saat penelitian ini dilakukan. Responden (sampel) ditentukan dengan *simple random sampling* berjumlah 103 orang. Penelitian ini menggunakan analisis regresi linier berganda. Hasil penelitian menunjukkan bahwa secara serempak kesadaran wajib pajak, sosialisasi perpajakan, dan kualitas pelayanan berpengaruh signifikan terhadap kepatuhan wajib pajak dalam membayar Pajak PKB pada kantor Bersama SAMSAT Kota Semarang II. Akses pajak, fasilitas, sosialisasi, kualitas pelayanan dan *complaint center* secara parsial berpengaruh signifikan terhadap kepatuhan wajib pajak dalam membayar Pajak PKB pada Kantor Bersama SAMSAT Kota Semarang II.

Kata kunci: kepatuhan wajib pajak kendaraan bermotor, akses pajak, fasilitas, sosialisasi, kualitas pelayanan dan *complaint center*

ABSTRACT

The purpose of this study was to determine the effect of access to tax, facilities, socialization, service quality and community center on taxpayer compliance in paying motor vehicle tax (PKB) at the SAMSAT Joint Office Semarang City II both simultaneously (F test) and partially (t test) Sampling is done by incidental methods, namely taxpayers who make PKB tax payments that happened to be encountered at the time this research was conducted. Respondents (samples) were determined by simple random sampling totaling 103 people. This study uses multiple linear regression analysis. The results showed that tax payer awareness, tax socialization, and service quality simultaneously had a significant effect on taxpayer compliance in paying PKB Tax at the Semarang SAMSAT II Joint Office. Access to taxes, facilities, socialization, service quality and complaint center partially have a significant effect on taxpayer compliance in paying PKB Taxes at the Semarang SAMSAT Joint Office II.

Keywords: motor vehicle taxpayer compliance, access to taxes, facilities, socialization, service quality and complaint center.